G. K. S. 58]

Previous references.

1895-96
~~191~~
(Municipal)

File No. 1620 of 95-96
Serial Nos. 1—10

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1——10

Major ~~Part B~~ for February 1898

SUBJECT.

Introduction of Octroi on Tobacco and Kerosene oil in the town of Tumkur

	Dy. No.	Letter No.	Dated
1	2546 L 762	317 From, The Presdt Tumkur Dist.	23 Sept 95
	Requests Govt. Sanction for levying octroi duty on tobacco and Kerosene oil in Tumkur Town		
2	R L 870	4202 To, The Presdt	14 10 95
	Requests to state the probable revenue may be expected annually		14 11 10
3	4010 L 1273	433 From, The Presdt	
	States that Rs 180 & Rs 110 may be expected		

GPB—10,000—23-8-15

MATTER FOR COUNCIL.

SUBJECT

Introduction of Octroi on Tobacco and Kerosine oil at the town of Trunkeur from 1st January 1896. (L. 15th File No 73 of 189

Circulated to Councillors.

By order,

December 1895 For General Secretary

Names.	Date of receipt	Date when passed on
Rajadharma Pravina T. R. A. Thumboo Chetty, Esq., C.I.E. ..	Secn by T Council	
P. N. Krishna Murti, Esq. ...	24-12-95	
Khan Bahadur Abdul Rahman Esq.	24-12-95	for the
The Hon'ble [illegible]	for Secretary	Paged

No 21

2.

Memo

At present Octroi is levied in Trichur on

(1) Sheep and goats &

(2) Cloths

The estimated revenue for 1895-96 is Rs 2232 and the establishment consists of one Muttsaddi on Rs 10 per mensem

2 The estimated revenue from the new articles proposed to be brought under taxation viz Tobacco and Kerosene oil is Rs 180 and 110 respectively and the proposed establishment a Muttsaddi on Rs 7 per mensem.

(3) The total revenue from the four articles would thus amount to Rs 2522 managed by 2 muttsaddies costing Rs 204 per ~~mensem~~ annum. Pt.

The cost of the 2 hands will be ~~£~~ less than 10 per cent of the total yield.

I may the proposed employment offer, an additional Mustadd be sanctioned

DMJ 16/3

Put up draft JP

17/3/96

Memo

In view to the prevention of the smuggling of Tobacco into the Tuinker Municipality so as to improve its Octroi revenue, the Municipal Board propose the introduction of a system of licences to be issued to the vendors of the article.

(2) The Proc of 27/9/79 No $\frac{3362\text{-}73}{\text{Mil 161}}$ (printed at page 167 of the Rev Manual), under which Octroi is levied does not provide for the issue of licenses nor is there any law under which the license system can be enforced.

(3) This system of licenses is in force in the Cantonment Municipality and the Govt declined to extend it to the City Municipality on the ground of it being a double taxation on one and the same article (Vide Proc No $\frac{2321}{2331}$ 11/1/11 Mil 21 in L.F 140-98)

(4) The President doubts whether the desired object can be attained by the system of licenses and recommends that the privilege of collecting the Octroi duty may be leased out on contract as an experimental measure & thereby effectively check smuggling It is submitted that this recommendation is opposed to the order of Govt of India alluded to in para 31 of the late Chief Comrs Pro cto $\frac{3362-73}{\text{ml } 161}$ dy 27/9/79, cannot be sanctioned.

(5) May the President be asked to give effect to the instructions contained in Pro cto $\frac{13468-75}{L-3140-95}$ dy 15-6-96 and cto $\frac{1110-17}{L-3140-95}$ dy 2/7/97 in regard to the levy of Octroi and payment of rewards to informers of cases of smuggling

Licenses for Hawkers ... the ... of the ...

Submitted dy 28/1/98

6 Dec

Neither proposal seems feasible; and their consideration may be postponed till after the new Municipal Regln for Municipal Committees comes into force

4/2/98

P.J.O

21.2.98

Rules under

the new Municipalities Regn:
empowers Govt to make rules
"for the assessment and
collection of taxes imposed under
this Regn: and for preventing
evasion of the same"

8/2/98

Legislative branch for
Rules & return
DH
23.2.98

Noted and returned
WHM.
24/2/98

You will remember
that it is hoped
the by laws proposals
do not seem feasible.
We may be able to get
the majority of the
usual regulations
which is under the
consideration of
Govt when we
are called upon

Called by 3 Dr

8/2/98

Gen 17/2/1898

Draft
already
upon

18/2/98

18/2/98

H C 18/2/98

returned
DHG 18/2

ees and Kerosene oil. The Comr does not state the probable revenue from each of articles proposed to be brought to taxation. May the information called for? DWJ 9/10/95

Yes 9/10
DWJ

Encl. 1

62 - 13 - 10

1

(General Serial No. 30)

OFFICE OF
2346
1895 30. SEP 1895
DEWAN OF MYS

From The President of the Municipal Council of the Tumkur District

To The General Secretary to the Govt. of Mysore

Dated 23rd September 1895

Despatched 25th —do—

Received

Enclosures No. 1

General No. 317
No.

Request that sanction may be accorded for co levying octroi duty on tobacco and Kerosine oil at one rupee for maund and one anna per tin respectively in the Town of Tumkur.

To the Same

4202
L.T. 73-95 9-10-95

L T
26.9.95

At present the Municipality of Tumkur levies octroi only on the two following items and realize an income of Rs 2232 as shown against each

(1) Sheep and goats Rs 282
(2) Cloths 195
2227

No: 317
Enc: 1

Office of the President of
Municipalities of the
Tumkúr District
Tumkúr 23rd September 1895

To

The General Secretary
to the Government of
Mysore

Sir,

In submitting herewith an extract from para 4 of the Proceedings of the Tumkúr Town Municipal Board held on the 17th instant resolving to levy octroi duty on tobacco and Kerosine oil at 1 Rupee per maund and 1 anna per tin respectively, I have the honor to request that the sanction of the Government may be accorded to the measure.

I have the honor to be
Sir
Your most obedient Servant

M. Venkata Rao

Pr. President of the
Municipalities of the
Tumkúr District

Enclosure 1

Extract from the Proceedings of the Members of the Tumkúr Town Municipal board held on Tuesday the 17th September 1895

× × × ×

4. Proposal of the Vice President, to levy Octroi on betel leaves, cocoanuts, fresh and dry, tobacco, sugar oil, jaggory, Butter, ghee After discussion, it was resolved that only tobacco and Kerosene oil be brought under "Octroi." Tobacco at 1 Rupee per maund and Kerosene oil at one anna per tin.

× × × ×

"Signed" M Narain Rão
President

Extract

M Narain Rão
for President of the
Municipalities of the
Tumkúr District

EK

Statement shewing the Income and Expenditure of the Tumkur Town Municipality for the five years ending with the year 1900-1

Income

Budget items	1896-1897	1897-1898	1898-1899	1899-1900	1900-1901	Total for the five years	Average for one year
I Octroi	2,789	2,627	1,095	1,623	3,106	11,240	2,248
II Tax on houses and buildings	2,992	2,640	1,291	3,586	3,401	13,910	2,782
III License Receipts	420	.	.	.	.	420	84
VII Mohatarfa.	1,857	1,726	737	2,157	1,942	8,419	1,683 4/5
Total income from taxation	8,058	6,993	3,123	7,366	8,449	33,989	6,797 4/5
VIII Rents	156	1,108	164	560	678	2,666	533 1/5
IX Fines	2	12	19	11	2	46	9 1/5
X Miscellaneous	2,639	8,185	1,161	804	1,096	13,885	2,777
Total income	10,85	16,298	4,446	8,741	10,22	50,58	10,117 1/5
Opening Balance	5,392	4,06	9,971	7,531	8,68	.	.
Grand total.	16,247	20,36	14,43	16,27	18,91	.	.

Expenditure.

Budget items	1896-1897	1897-1898	1898-1899	1899-1900	1900-1901	Total for the five years	Aver. for o yea
I Interest on debt	114	.	.	.	.	114	22
II Head Office charges.	570	892	552	543	665	3,222	644
III Collection { Octroi	202	204	196	204	84	890	178
III Collection { Other taxes & rents	.	.	.	.	.	.	.
IV Conservancy	2,331	3,279	2,514	3,633	3,755	15,512	3,102
VII Lighting	1,236	1,049	851	980	872	4,988	997
VIII Public Works.	3,724	3,441	2,029	1,615	2,623	13,432	2686
IX Charitable grants.	247	1,111	504	203	167	2,232	446
X Education.	.	.	.	.	.	.	.
XI Miscellaneous							
(1) Repayment of loans	2850	.	.	.	.	2850	570
(2) Other items.	909	415	261	405	86	2851	570
Total expenditure	12,183	10,391	6,907	7,583	9,027	46,091	9,218
Closing Balance	4,064	9,971	7,531	8,689	9,887	-	-
Grand Total.	16,247	20,362	14,43	16,27	18,91	-	-

Octroi Duty is levied in the following Municipalities and the expected revenue from the source for the current year to extend against each

	Rs
Bangalore City	15,500
Mysore City	5 000
Tumkur	250
Kolar	30
Nanjangud	200
Srirangapatam	207
Hassan	220
Alur	225
Bakkesipur	240
Belur	30
Arsikere	60
Channarayapatna	70
Arakalgud	30
H Narsipur	80
Shimoga	250
Chickmagalur	1000
Sringeri	70
Chitaldrug	100

5

(2)

Read:-

Mark.

K2795-6.

2.

Letter dated 23rd September 1895 No 317 from the President of the Municipalities in the Tsumkwe District, submitting an extract from the Proceedings of the Tsumkwe municipal Board dated 17 Idem and requesting sanction to the levy of Octroi on Tobaccos and Kerosene oil in the municipality of Tsumkwe

A2870

4202

L973-95 9/4/1895

Order thereon

Before the issue of final orders on the above reference, the Dy Comr is requested to state the probable revenue that may be expected annually by taxing from each of the articles as proposed by the Board

4 the Terai

1/10

Revenue Secr

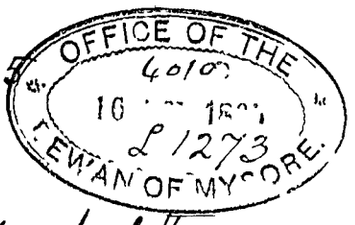
Fete

" Octroi in Junkers

Gen. 31.]

(3)

189



From The President of the Municipalities Tumkur District

To The General Secretary to the Government of Mysore.

Dated 14th November 1895.

Despatched 15 " —do—

Received

General No. 433
No.

Enclosure No.

Govt. Order No 4202 of 14 October 1895
L-S-73-95

States that the probable revenue expected annually from the levy of Octroi duty on Tobacco and Kerosine oil in the Municipality of Tumkur may be put down at Rs 180 and 110 respectively.

seen is likely to warrant further suspension — may be sanctioned.

Asst
Dewan

The Dewan.

22/11/95.

for the
Dy in Comm,
Asst on 17/12/95

Postponed
24/12/95
Asst

To the Same

85-26-7
L-7-73-95 Dy 26-12-95

May the introduction of Octroi into Tumkur be sanctioned DMJ 18/

The amount is so small that it is worthy of consideration whether the Octroi should at all be continued

The 1st Comr. 18/11 1895

The

No 433.

Office of the President
of the Municipalities
Tumkur District.
Tumkur 14th November 1895.

To

The General Secretary to the
Government of Mysore.

Sir,

In reply to Government Order No: 4202 / LJ. 73-95 of the 14th October 1895, I have the honour to State that the probable revenue expected annually from the levy of Octroi duty on Tobacco and Kerosine oil in the Municipality of Tumkur may be put down at Rs 180 and 110 respectively.

I have the honor to be
Sir,
Your most obedient Servant

M Narain Rao
President
of the Municipalities.
Tumkur.

EV

Recd:- (61) Correspondence ending with letter No 433 of 4 Nov. 1895 from the President of the Municipalities in the Transkei District, requesting sanction to the levy of Octroi on Kerosene Oil in the Municipality of Umtata.

Ward

6x 1 7 96

Y

re tobacco

JP

R

8526-7 of 24/11/96

73-95.6

L014

Order thereon

The introduction of Octroi on Tobacco & Kerosene Oil into the Town of Umtata is sanctioned, with effect from the 1st April 1897.

JP

1/12/96

for Secretary

DMJ 1911

To the President of the Municipality of Umtata

The Comptroller

Municipal Council 30.1.96. Prod. 1911

From D/Treasurer No 700 of 15-11-96 L1515

The portion underlined is inserted by me, subject to approval DMJ 1911-2

Sir

Should this be submitted to the remaining 2 Councillors, as the question relates to fresh taxation? DMJ 1911-2

Read: 23/1/96

No 3007

Gen. 31

OFFICE OF T... 1896 767 L. 2733 ...EWAL OF...

The anticipated revenue from Tobacco & Revenue on is only Rs 1 or 2 and the respectable duty the D/ Com proposes the employment of a mustaddi on Rs 7 p-m may this be sanctioned Rg 14/3

A separate memo submitted is prepared Rg 16/3

Mysore

Gen 31 5

From President of the Municipalities of the Tiptur District.

To Secretary to the Govt of Mysore - Gel and Rev: Departments.

Dated 11th March 1896.

Despatched 12th do

Received

General No. 760.
No.

Enclosure No.

Govt Pro No 8526-7
L. F 73-95
of 24th January 1896.

Requests sanction to the entertainment of a Mustaddy on Rs 7 per mensem for the collection of Octroi from 1st April 1896 in the town of Tiptur.

1878
14 3-96

At present sheep & goats and cloth are taxed. The annual revenue therefrom is Rs 2238 and the establishment consists of one mustaddi.

of the Municipal Council
Tiptur District.
Tiptur 11th March 1896.

To

The Secretary to the Govern-
-ment of Mysore-General
and Revenue Departments.

Sir,

With reference to Govern-
ment Proceedings No 8526-7
L.F 73-95
of the 24th January 1896 sanc-
tioning the levy of Octroi duty
on Kerosine Oil and tobacco in
the town of Tiptur, I have
the honor to request sanction
to the entertainment of a Mut-
seddy on Rupees 7 per mensem
to attend to the work of collect-
ing the Octroi from 1st April
next. The cost can be met out

of savings in the current year's
Municipal Budget of Tumkur

I have the honor to be
Sir,
Your most Obed.t Servant.

M. Narain Rao

President.

VV

(b)

Read:- Letter dy 11 March 1896
No 760 from the President
of the Municipalities, Tum
-kur Dt. requesting ~~sanc~~
~~tion~~ interference to Govt.
Pro. No 8526-7 dy 24 Janu.
L 273-95
-ary 1896, to the entertain
-ment of a Nautch
on Ro 7 per mensem to
attend to the work of collec
-ting the Octroi from 1st
April 1896 in the Tum
-kur Municipality

Order thereon

The entertainment
of a Nautch on Ro 7
per mensem temporarily
for 3 months from 1st
April 1896 is sanctioned,
the cost being met from

1 sanction

ty on Tobacco & Ressume } ral
RJ 2615

10830-1
L. F. 73-95 dy 20/3/96

the general Savings in the current year's Revised Budget of Tumkur.

(2) Due provision should be made in the Budget for the ensuing year for the ~~increase~~ when final orders will be issued ~~on the~~ ~~subject~~ in regard to the permanent employment of the Mutsaddis for the salary of Mutsaddis

To Secy
Rev Dept

To The President of the Dist. Tumkur &
The Comptroller

Estimated income from excise 25,28 Rs
proposed establish: Cost 20,4 Rs
percentage of collec: charges 8 p. Cent.
which is very moderate indeed

Sealed Boxes
4
1873/96

The Secretary
Submitted for orders. The
~~~ made for the
way of the Mutsaddi on as for
was sanctioned in the
Budget for 1896-97.
May the proposal be
sanctioned. D/ 15/7/96

15/7

Yes - C.

H.D. 16/7.

16/7/96

Gen. 31]

1896 388.

L 73.

From The Presidents of the Municipalities in the Jaffna District

To The Secretary to the Govt. of Mysore, Genl: and Rev: Departments

Dated 11th July 1896.

Despatched 10th —do—

Received

General No.

No. 47

Enclosure No.

Govt: Pro: No 1083-1
L 473-95
D/ 20th March 1896.

Request to sanction to the services of the Mutsaddi to attend to the work of collecting the octroi duty on Tobacco and Kerosene oil in the Jaffna Municipality being retained during the current official year 1896-97.

P 9
Jaffna M.C. Budget file 97/11
to file 130/95 pursg
JNE
13/7
~~~

Municipalities in the
Tumkur District

Tumkur 11th July 1896.

To

The Secretary to the Government
of Mysore, General and Revenue
Department.

Sir,

With reference to Government Proceedings No 10830-1 dated 20th March 1896 sanctioning L 473-95 the entertainment, temporarily for 3 months from 1st April 1896, of a Mutsaddy on Rs. 7/ per mensem to attend to the work of collecting the Octroi duty on Tobacco and Kerosine oil in the Tumkur Municipality, I have the honor to report that the Mutsaddi was entertained on the 19th June 1896, and to request sanction to his services being retained during the current official year 1896-97. Due provision is made for his salary in the Budget under the head "3 Collection - Octroi Mutsaddy"

I have the honor to be
Sir
Your most obedient servant

M Narain Rao
President.

EK

Read (c)

Letter No 41 dy 11 July 96
from the President of
Mupites in the Tumkur Dt
requesting sanction to the
services of the Hutsaddi &
Attend to the work of collecting
Excise duty on Tobacco &
Kerosine oil in the Tumkur
Municipality being
retained during the
current official Year

Order thereon

Sanctioned
2 Mechanics will be sent
from the provision made
for the purpose in the
current year's Dept
budget of Tumkur
under the head III Collection

For Secretary
Dy 17/7/96

To the Accts of Deputy Commr Tumkur Dt
Comptroller

Dy 17/7/96

Dy 20/7/96

1062-3
Ft 73-95

General Serial No. 30. 15/15 6259 24-1-98

1897. 98

From The President of the Municipalities in the Timukin District

To The Secretary to the Govt of Imperial, Govt &c

Dated Revenue Depts. — " —

Despatched 21st January 1898

Received

Enclosures No. 2

General No. 700.
No.

Govt Bro. No 8526-7
" L. Fr. 73-95
dated 24th January 1896

— " —

Under the circumstances represented I recommend for approval the Contract System being tried experimentally during the remaining 6 months of the Current year to prevent the smuggling of tobacco in the town of Timukin

27 24/1/98

Enc 2

Deputy Commissioners
Camp Turvekere Dated 15th January 98

To

The Secretary to the
Government of Mysore
General and Revenue Departments

Sir, Adverting to Government Proceedings No 8526-7 / 2.773-95 dated 24th January 1896 sanctioning the levy of Octroi duty on Tobacco at the rates noted in the margin, I have the honor to submit herewith a statement showing the realizations from this source from June 1896 to the end of December 1897, from which it will be observed that the average monthly income does not exceed Rs 11/-. The small income is doubtless due to the smuggling of tobacco which there is reason to believe is extensively carried on by the dealers in the article. The

(el4).

x 1 On Tobacco other than stalk at one rupee per maund
2 Tobacco stalk at 2 annas per maund

Municipality cannot afford to main-tain a detective Establishment to prevent such Smuggling. The Mutsaddi sanctioned in Government Proceedings No 10830-1 dated 27.73-75 20th March 1876 is employed in watching the importation of the article by railway, but he cannot be expected, Single handed, to prevent its being smuggled into the town by roads at nights. The explanation of the Tobacco dealers that the smallness of the income is due to diminished consumption is palpably incredible, for the quantity of Tobacco which the monthly average income represents, viz, 10 3/4 maunds, is, on the face of it, absurdly small for a town like Tumkur containing a population of over 11,098. The subject having been discussed at a meeting of the Municipal Board, a Subcommittee of 4 Municipal Members (non-Official and --- Ex. Officio) was appointed to suggest remedial measures and the substance of their suggestions is embodied

Boards Proceedings dated 21st December 1897. The system of licenses suggested would enable the Municipality to exercise some check on the smuggling of tobacco and it is expected that the obligation to render proper accounts once a week would diminish the chances that now exist for the evasion of the octroi duty. The Municipality would also be enabled to examine and check the stock in hand in suspicious cases, but it is doubtful whether the desired object will be attained by the proposed arrangement. An effectual check against smuggling would be by letting out the privilege of collecting the duty on contract

If Government have no objection, I would recommend the contract system being tried experimentally during the remain-

ing months of the current year

I have the Honor to be
Sir
Your most obedient Servant
M Narasa Rao
President of the Municipality
& Deputy Commissioner
Tenkasi District

M

Jinnkur own Municipal
the amount of Octroi duty realize
-eco stalk from June 1896 to the end of
1897.

Month	Tobacco				Tobacco stalk				Total Amount		
	Maund	Seer	Amount		Maund	Seer	Amount				
June 1896	32½	5	32	10	126	15	12	4	8	6	
July "	38¼	7½	38	7	8 1/8	1	3	39	7	3	
August "	28½	"	28	8	¼		6	28	8	6	
September "	1	1¼	1	6	33	4	2	5	2	6	
October "	6½	8¾	6	11	6	63	7	14	14	9	6
November "	15¾	8¾	15	15	6	52	6	8	22	7	6
December "	2½	5	2	10	25 4/4	3	2	6	5	12	6
January 1897	18½	1¼	18	8	6	98	12	4	30	12	6
February "	1	7½	1	3		64	8		9	3	
March "	18¾	2½	18	13		31½	3	15	22	12	
April "	2	2½	2	1		21	2	10	4	11	
May "	7¼	5	7	6					7	6	
June "	1¼	2½	1	5		36	36	48	5	13	
July "	1½	2½	1	9					1	9	
August "	5¼	5	5	6					5	6	
September "	14	5	14	2		17½	2	3	16	5	
October "	4¾	3¾	4	4	6	38½	4	13	9	11	6
November "	1	1¼	1	6					1	6	
December "	¾	8¾		15	6	10	1	4	2	3	6
Total	203	3¾	203	26	624 1/8		78		328	2	9

Average amount for 19 months
per month 10¾ Rs and 7½ Cwo
amount 10 — 11 —

Jinnkur
20. January
1898.

Thrailkanary
for President

Extract from the Proceedings of the Members of the Limkur Town Municipal Board held on Tuesday the 21st December 1897.

× × × ×

II Read report of the Sub-Committee appointed under Resolution dated 16th November 1897 to suggest measures for the prevention of smuggling of Tobacco into Municipal limits with the object of evading the payment of Octroi thereon -

The report is to the following effect -

1. That licenses shall be taken out for selling Tobacco, or any preparation thereof such as Cigars, Cigarettes &c in the town of Limkur -

2. That the stock of Tobacco or its preparation in each shop be weighed and the same noted

the purpose in the Municipal Office, and that all Tobacco-Shop-Keepers be required to maintain an account in which shall be entered (1) the quantity on hand (2) the quantity received and sold by them daily, and that at the end of every week the account shall be produced for inspection at the Municipal Office.

The Board observe that it is very necessary in the interests of the Octroi revenue to regulate the sale of Tobacco & to render a system of licences for which no fee shall be charged and shall be recommended the above proposals for the same-tion of Government.

"Extract" [illegible] Dr. Narain Rao
President

To

The President of the
Mayors in the Sumbawa Dist.

Ayr 7 Febry 98

Ans No. 700 of 15th January 1898

Recommending that the
Contract System may be
tried experimentally during
the remaining months of
the current year to prevent
the smuggling of tobacco
in the town of Sumbawa

R 1754

No. 10280 / L.73-95 824/2/98

With reference to the
above, I have the honor
to state that the passing
of the Municipal Regulation
which is under the
consideration of Govt.
should be awaited

By order

Assistant